

ABSTRACT

This study aims to determine the factors that affect the local tax revenues in Semarang (2009-2016). Factors examined in this are population, inflation, gross regional domestic product and local taxes. This research is important to do because it can provide information about it can give information about the population, inflation, gross regional domestic product to local tax revenue in Semarang.

This study was conducted by documentation method by collecting data obtained through BPS and Bapenda in the city of Semarang. The data used is secondary data, which consists of data on realization of local tax revenues, population, inflation rate and gross regional domestic product at constant prices in Semarang. This research use Multiple Linear Regression Method in SPSS software.

The results showed that (1) the population has a positive effect on local tax revenues, (2) inflation has a negative effect on local tax revenues, and (3) Gross regional domestic product has a negative effects on local tax revenue in the city of Semarang. The results of this study illustrate that local taxes can be explained by these three factors.

Keywords: Local Tax, Population, Inflation, and Gross Regional Domestic Product.